

STATE OF LOUISIANA

AGENCY: NCNW dba Liberty HousePARISH OF OrleansFISCAL YEAR ENDED: 2004

AFFIDAVIT

BEFORE ME, the undersigned authority, personally came and appeared,
Sheila H. St. Etienne, Executive Director, NCNW dba Liberty House, a resident of
Orleans Parish, who attested to the following:

I, Sheila H. St. Etienne, Executive Director, NCNW dba Liberty House have been in my
above referenced capacity since September 1, 2010. I have personal knowledge that the agency's
financial records were destroyed by the catastrophic effects of Hurricane Katrina. 0% of the
agency's aforementioned records for the fiscal year ended 2004 are currently available.
However, there is not sufficient evidence to provide for an audit as required by the audit law of
the State of Louisiana.

(Choose either sentence 1 or 2, do not use both.)

(1) There are sufficient records to provide for a _____ (choose one: sworn
financial statement, compilation, review/attestation) for the fiscal year ended _____.

(2) There are insufficient records to report in any manner to the Legislative Auditor.
I understand that this affidavit and the accompanying financial reports, if applicable, serve as a
special reporting for fiscal year ended 2004 given the catastrophic destruction of the
records. I have developed a plan for complying with the reporting requirements of the audit law
for all future years.

Sheila H. St. Etienne
Sheila H. St. Etienne

EXECUTIVE DIRECTOR
Title

2020 S. LIBERTY ST.
Address

Address

(504) 412-3914
Phone

12/22/10
Date

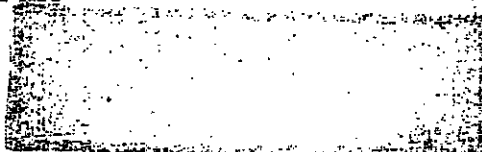
Under provisions of state law, this report is a public
document. A copy of the report has been submitted to
the entity and other appropriate public officials. The
report is available for public inspection at the Baton
Rouge office of the Legislative Auditor and, where
appropriate, at the office of the parish clerk of court.

Release Date 1/5/11

SWORN TO and subscribed before me, Notary, this 22nd day of Dec-2010 2006.

[Signature]
NOTARY PUBLIC

Printed or Typed Name: _____
Notary ID or Bar Roll No.: _____
My commission is for life



**Policy Statement for
Auditees Whose Records Have Been Destroyed by Hurricanes Katrina and Rita**

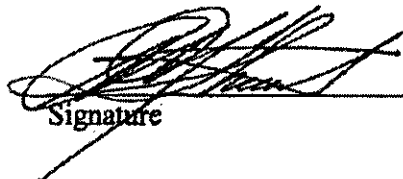
Due to the catastrophic effects of Hurricanes Katrina and Rita, it has come to my attention that some auditees, primarily local auditees, are unable to provide the assurance detailed in the audit law because of a loss of records due to the natural disasters of the aforementioned hurricanes.

In my capacity as Legislative Auditor, I am empowered by the Constitution to be the fiscal advisor to the Legislature and to perform duties and functions relating to auditing fiscal records of the state, its agencies, and political subdivisions. In this capacity, I have the authority to compile financial statements and to examine, audit, or review the books and accounts of the state treasurer, all public boards, commissions, agencies, departments, political subdivisions of the state, public officials and employees, public retirement systems ...municipalities and all other public or quasi-public agencies or bodies, hereinafter collectively referred to as the "auditee" R.S. 24:513A(1)(a). I exercise my responsibilities and duties through the employment of professional personnel in the unclassified service of the state and through the approval of the engagements of licensed certified public accountants retained by auditees.

The audit law is specific in regard to the standards by which audits and reviews are to be conducted by the Legislative Auditor and persons appointed by him or approved by him. The law is, however, silent as regards the Legislative Auditor's responsibilities for reporting when the records of an agency have been destroyed as above described. However, the underlining premise of the Constitution and audit law is that the Legislative Auditor is empowered to determine, within generally accepted governmental auditing standards, the best manner of reporting in order to render to the Legislature and the citizens of Louisiana a fair and accurate account of the fiscal records of the state.

It is, therefore, my determination that when the Director of Advisory Services has concluded that the records of an auditee have been totally or partially destroyed, the Director of Advisory Services has authority to direct the agency as to what reporting will be acceptable to the Legislative Auditor. In all instances, I require that the agency head execute an affidavit wherein the agency head describes, in detail, the date, time, and circumstances of the destruction of the financial records. I further require that the agency head within the affidavit assure that there is a plan for compiling the financial records and reporting as required by the audit law for subsequent years.

Once I have received the agency head's affidavit and the Director of Advisory Services' recommendation, I will tender the appropriate authority for that auditee's reporting for the catastrophic year.



Signature



Date